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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 23/2024-State Tax

Sachivalaya, Gandhinagar, 29th October, 2024

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-50)/GST-2024/S.128(43)/GST Cell:- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification of the Government of Gujarat, Finance Department No. (GHN-37) GST-2021/S.128 (32)TH dated the 9th June, 2021 being Notification No. 22/2021-State Tax, except as respects things done or omitted to be done before such supersession, the Gujarat Government, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of state tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,
Deputy Secretary to Government.

